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Attorneys for Mike's Train House, Inc.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
LIONEL L.L.C., et al.,	:	Case No. 04-17324 (BRL)
Debtors.	:	(Jointly Administered)

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NOTICE OF APPEAL

Mike's Train House, Inc. ("MTH") appeals under 28 U.S.C. § 158(a), to the United States District Court for the Southern District of New York from the *Amended Memorandum Decision Regarding Claims Objections, Estimation Procedures, Stay Modification and Extension of Exclusivity* by the Honorable Judge Burton R. Lifland, United States Bankruptcy Court for the Southern District of New York, dated and docketed August 3, 2007 (Docket No. 659) (the

“Opinion”), evidenced by a copy of the Opinion annexed hereto as Exhibit A, to the extent the Opinion:

- (i) denies MTH’s motion to modify the automatic stay;
- (ii) grants Lionel’s motion for a fifth extension of the exclusive periods during which only Lionel may file a plan of reorganization and solicit acceptances thereof through October 16, 2007 and December 17, 2007; and
- (iii) grants the motion of Lionel L.L.C and Liontech Company (“Lionel” or the “Debtors”) to estimate (the “Estimation Motion”) proof of claim number 55 (the “Trade Secrets Damages Claim”) and expunge proof of claim numbers 54 (the “Interest Claim”) and 56 (the “Legal Fees Claim”) filed by MTH.

The names of all parties to the order appealed from and the names, addresses, and telephone numbers of their respective attorneys are as follows:

APPELLANT

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APPELLEE

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Dated: August 13, 2007

**THE OFFICIAL COMMITTEE
OF UNSECURED CREDITORS
OF LIONEL L.L.C.**

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/s/ Jocelyn Keynes

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